



New York State Department of Labor

David A. Paterson, *Governor*

M. Patricia Smith, *Commissioner*

UNEMPLOYMENT INSURANCE DIVISION

February 9, 2010

Clerk of Court
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN
NEW YORK, NY 10004-0000

Re: LEHMAN BROTHERS HOLDINGS INC
ER# 72-41922
BANKRUPTCY# 08-13555

Dear Sir:

We hereby withdraw our unliquidated claim which was dated 3/26/09 for 9/15/08-1/1/09.

Very truly yours,

A handwritten signature in cursive script that reads "Debbie Anziano".

Debbie Anziano
Tax Compliance Agent 2
(518)457-1738

DA:

cc: HARVEY R MILLER



New York State Department of Labor
David A. Paterson, Governor
M. Patricia Smith, Commissioner

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03/26/2009

Clerk of Court
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN
NEW YORK, NY 10004-0000

FILE
Insolvency

RE: LEHMAN BROTHERS HOLDINGS INC
ER# 72-41922
ARRANGEMENT# 08-13555

Dear Sir:

Enclosed is an Unliquidated Claim of the New York State Department of Labor for Unemployment Insurance taxes due from the above. The State of New York claims priority in payment under the provisions of the New York State Unemployment Insurance Law.

Please acknowledge receipt of this claim to the Unemployment Insurance Division in the enclosed envelope.

Very truly yours,

A handwritten signature in cursive script that reads "Debbie Anziano".

Debbie Anziano
Tax Compliance Agent 2

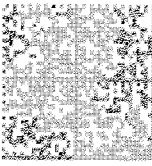
DA:da
Encl.
cc: cc: HARVEY R MILLER

HARVEY R MILLER
WEIL GOTSHAL & MANGES LLP
767 FIFTH AVENUE
NEW YORK, NY 10153



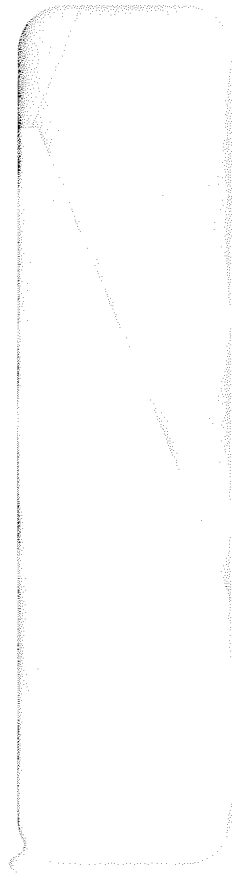
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